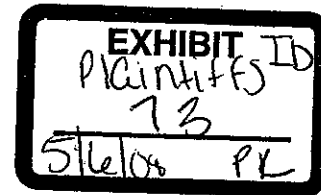


# EXHIBIT M

# nusconsulting®

GROUP



ONE MAYNARD DRIVE  
PARK RIDGE, NEW JERSEY 07656  
PH: 201.391.4300 – FAX: 201.391.8158

## *Utility Cost Management Solutions*

To: Kathy Schwarding, Billing Supervisor – Business Customer Service

Fax #: 631-844-3686

From: Chris Amundsen, Senior Consultant – NUS Consulting Group

Cc: Bruce Mogel, Director/Retail Facilities/ tiffany and Co.

Date: December 22, 2006

# of Pages: 4

Re: Tiffany and Co.

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Dear Ms. Schwarding,

Attached please find our letter of inquiry on behalf of Tiffany and Co. as well as a copy of our Letter of Authorization from same.

Thank you in advance for your cooperation in correcting the billing discrepancies.

Sincerely yours.

A handwritten signature in cursive script that reads "Chris Amundsen".

Chris Amundsen

Senior Consultant]

201-391-4300 ext. 109

201-391-8158 (fax)

Email: [camundsen@nusconsulting.com](mailto:camundsen@nusconsulting.com)



*Utility Cost Management Solutions*

Dec. 22, 2006

Long Island Power Authority  
P.O. Box 9039  
Melville, NY 11747-9083

Re: Electric Service 1980 Northern Blvd., Manhasset, NY  
Account # 530-72-2220-5; Meter # 099791344

Dear Sir or Madam:

We have been engaged by Tiffany and Company to review and analyze their electricity expenditures. We have completed a study of the various rates currently offered by your company and the most recent consumption and load profiles for the above referenced location.

The study concluded that excessively high usage readings have occurred on this account effective with and subsequent to the billing period ending September 27, 2006, when the meter was changed. Specifically, we find the billing consumption and demand readings are approximately six times above the previous usage levels and cannot account for this being attributed to any change in our client's operations. Accordingly, we believe that a meter reading error, meter malfunction, computer and/ or administrative error, *etc.* may have occurred.

Please investigate this matter and if an error has occurred, kindly advise and correct this meter so that it properly records all future usage. Additionally, please credit this account accordingly for all past overcharges. Please also include any interest applicable to this credit as well.

We assume that as a part of this process, you will also be arranging for the marketer, Con Edison Solutions, to adjust and re-bill their invoices for this account as well for the corrected usage. We would appreciate your confirming this.

Please address any response or comments you have concerning this matter at the address below.

NUS Consulting Group  
One Maynard Drive  
Park Ridge, New Jersey 07656-0712  
Fax # 201.391.8158  
e-mail - [SupplierResponse@nusconsulting.com](mailto:SupplierResponse@nusconsulting.com)

Long Island Power Authority

2

December 22, 2006

Thank you for your prompt attention to this matter.

Sincerely,



Chris Amundsen  
Senior Consultant  
(201-391-4300 x 109  
201-391-8158 (fax)  
Email: [camundsen@nusconsulting.com](mailto:camundsen@nusconsulting.com)

cc: Bruce Mogel, Director/Retail Facilities ✓

TIFFANY & CO.  
555 MADISON AVENUE  
NEW YORK, NEW YORK 10022  
646-428-5563

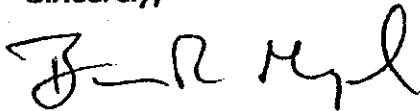
To Whom It May Concern:

Tiffany & Co. has engaged the NUS Consulting Group (NUS) as its energy consultant. Accordingly, please provide them with any information concerning our account(s). This information should include, but not be limited to, historical billing data, usage profiles, copies of current and proposed contracts as well as any associated rate/tariff information.

We also authorize NUS to effectuate rate/tariff changes or modifications on our behalf, which would not require any expenditure or change to our current level of service.

As your customer, we appreciate your efforts in assisting NUS and should you have any questions, please feel free to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce R. Mogel". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Bruce R. Mogel  
Director Retail Facilities